THE MYSORE LOTTERIES AND PRIZE COMPETITIONS CONTROL AND TAX (AMENDMENT) ACT, 1957.

ARRANGEMENT OF SECTION

Sections :

1. Short title.

2. Amendment of Section 2.

3. Omission of Section 8 and 9.

4. Amendment of Section 12.

5. Modification of Section 13 and 15.

6. Savings.

7. Repeal of Mysore Ordinance No. 6 of 1957.

MYSORE ACT No. 26 OF 1957

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THE MYSORE LOTTERIES AND PRIZE COMPETITIONS CONTROL AND TAX (AMENDMENT) ACT, 1957.

(*Received the assent of the Governor of Mysore on the Sixteenth Day of October* 1957.)

AN ACT FURTHER TO AMEND THE MYSORE LOTTERIES AND PRIZE COMPETITIONS CONTROL AND TAX ACT, 1951.

WHEREAS it is expedient further to amend the Mysore Lotteries and Prize Competitions Control and Tax Act, 1951 (Mysore Act XXVII of 1951), to make effective the levy and collection of tax subsequent to the thirty-first day of March 1956, on prize competitions and for certain other incidental matters ;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Lotteries and Prize Competitions Control and Tax (Amendment) Act, 1957.

2. *Amendment of Section* 2.—For sub-clause (*a*) of sub-section (1) of Section 2 of the Mysore Lotteries and Prize Competitions Control and Tax Act, 1951 (Mysore Act XXVII of 1951) (hereinafter referred to as the principal Act), the following sub-clause shall be substituted and shall be deemed to have been substituted with effect from the first day of April 1956, namely :—

" (*e*) 'prize competition' means any competition (whether called a crossword prize competition, a missingword prize competition, a picture prize competition or by any other name) in which prizes are offered for the solution of any puzzle based upon the building up, arrangement, combination or permutation, of letters, words or figures ; ".

3. *Omission of Sections* 8 *and* 9.—Sections 8 and 9 of the principal Act shall be omitted and shall be deemed to have been omitted with effect from the first day of April 1956.

4. *Amendment of Section* 12.—In clause (*b*) of sub-section (1) of Section 12 of the principal Act, the words and figure " for which a

licence has been obtained under Section 8," shall be omitted and shall be deemed to have been omitted with effect from the first day of April 1956.

5. *Modification of Sections 13 and 15 in their application to certain prize competitions.*—In respect of every prize competition promoted between the thirty-first day of March 1956 and the thirty-first day of August 1957, the provisions of Sections 13 and 15 of the principal Act shall have effect subject to the following modifications, namely :—

(1) In Section 13,

(*a*) in sub-section (1), for the words " the accounts maintained and statements submitted to him ", the words " the accounts maintained by the promoter and statements submitted to the Deputy Commissioner " shall be substituted ;

(*b*) in sub-section (3), for the words " within thirty days of the end of each quarter ", the words " within such time not exceeding thirty days as the Deputy Commissioner may by order determine " shall be substituted.

(2) To Section 15, the following provisos shall be added, namely :—

" Provided that in the case of any prize competition conducted between the thirty-first day of March 1956 and the thirty-first day of August 1957, the promoter shall submit to the Deputy Commissioner such accounts as are maintained by him and also such statements in such form and within such period as the Deputy Commissioner, may, by order, require :

Provided further that in the event of default in the submission of such accounts, the Deputy Commissioner or any officer authorised by him in this behalf may seize the books of accounts and other documents relating to such accounts and for that purpose may enter and search, with the assistance of such persons as may be found necessary, by night or by day, and by force, if necessary, any premises or place in which such books or documents are suspected to be kept.".

6. *Saving.*—Notwithstanding anything contained in any law, or in any order or decision of any court the provisions of the principal Act, as amended by this Act, shall be deemed to have been in operation at all relevant times (when any prize competition was promoted or conducted) between the thirty-first day of March 1956 and the thirty-first day of August 1957, and no action taken under the principal Act as amended by this Act, or rules made thereunder, for

the purpose of levy and collection of tax on any such prize competition, shall be called in question in any court of law :

Provided that no act or omission on the part of any person before the commencement of this Act shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

7. *Repeal of Mysore Ordinance No. 6 of* 1957.—The Mysore Lotteries and Prize Competitions Control and Tax (Amendment) Ordinance, 1957, is hereby repealed :

Provided that anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under this Act, as if this Act had come into force on the thirty-first day of August 1957.